e-file for Form 1040

Application Process

- Form 8633
- Year-round
- Submit application by Dec. 1
- Mail application to Andover

e-file Tax Returns

- Forms 1040, 1040A and 1040EZ
- Convenient and accurate
- Combined federal/state filing
- See Publication 1345A at www.irs.gov

New Forms for Tax Year 2003

Form 8860

Form 8873

Form 8874

Form 8881

Form 8882

Form 8884

Electronic Signature Methods

- **Self-select PIN - Taxpayer files on-line or through an Electronic Return Originator (ERO).**

- **Practitioner PIN - Taxpayer must file through an ERO.**

Self-Select PIN Signature Method

- Taxpayer selects a five-digit PIN
- Taxpayer or practitioner may enter the PIN
- Prior year AGI is validated
- Open to most taxpayers, except:

  first-time filers under age 16 and/or returns requiring paper attachments to Form 8453

Practitioner PIN Signature Method

- Taxpayer selects five-digit PIN
- Taxpayer or practitioner enters the PIN
- Form 8879 required for all returns
- Prior year AGI is not needed
- Open to most taxpayers, except:

  returns requiring paper attachments to Form 8453

e-file Signature Authorization Forms

- Form 8879 & Form 8878
  - Authorize ERO to enter taxpayer's PIN
  - ERO must retain forms for three years from return due date or IRS received date, whichever is later
  - Do NOT submit to IRS

Electronic Processing Problems

- SSN numbers transposed/mis-entered
- Continuing to transmit return even after accepted
- Filers transmit same return multiple times in same transmission
- Not checking acknowledgment indicators

e-Help Desk

- Quick Alerts
- Services provided
- Locations
- 866-255-0654

Electronic Payments

Individual payment options:

- **Electronic Funds Withdrawal from a checking or savings account or credit card using touch-tone phone or internet.**

Recap

- *e-file* overview
- *e-file* signature options
- *e-file* processing
- *e*-help desk